



February 4, 2022

**By ECF**

The Honorable P. Kevin Castel  
Daniel Patrick Moynihan  
United States Courthouse  
500 Pearl Street, Courtroom 11D  
New York, NY 10007

Re: *SEC v. Gallagher*, No. 1:21-cv-08739-PKC

Dear Judge Castel:

I write on behalf of Defendant Steven M. Gallagher, and with the consent of Plaintiff Securities and Exchange Commission (“SEC”), to request that Defendant’s answer to the complaint (Dkt. 1), currently due on Tuesday, February 8, 2022 (Dkt. 26), be adjourned approximately three weeks, with a new answer date of March 4, 2022.

In support of this letter requesting adjournment, the defense represents that we are in negotiations with the Department of Justice (“DOJ”) regarding a potential resolution to the parallel criminal matter (21-mj-10220 S.D.N.Y), as well as the Securities and Exchange Commission in this matter. The outcome of these negotiations may impact any defense filings in this matter.


This is Mr. Gallagher’s second adjournment request for answering the complaint.

We thank the Court for its attention to this matter.

Application GRANTED.

SO ORDERED.

Dated: New York, New York  
02/07/2022

  
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P. Kevin Castel  
United States District Judge

Respectfully submitted,

/s/ Eric Rosen  
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CC: Counsel of Record